



**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA**

**BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION**

AS OF AND FOR THE YEAR ENDED JUNE 30, 2012

**The Honorable Felicia Ann Hendl
Clerk of Court**

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED JUNE 30, 2012**

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**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED JUNE 30, 2012**

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BASIC FINANCIAL STATEMENTS

MARY SUE STAGES, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

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American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center

INDEPENDENT AUDITORS' REPORT

The Honorable Felicia Ann Hendl,
West Feliciana Parish Clerk of Court
P. O. Box 1843
St. Francisville, Louisiana 70775

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of the West Feliciana Parish Clerk of Court as of and for the year ended June 30, 2012, which collectively comprise the Clerk's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the West Feliciana Parish Clerk of Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the West Feliciana Parish Clerk of Court as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2012, on our consideration of the West Feliciana Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations,

contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis beginning on page 4 and budgetary comparison information beginning on page 34 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Feliciana Parish Clerk of Court's financial statements as a whole. The accompanying supplementary information, as listed in the table of contents under supplementary information, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "Mary Sue Stages, CPA". The signature is written in a cursive, flowing style.

Mary Sue Stages, CPA
A Professional Accounting Corporation
Baker, LA
October 11, 2012

REQUIRED SUPPLEMENTAL INFORMATION
(PART 1 OF 2)

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the Clerk of Court based on currently known facts, decisions and/or conditions.

HIGHLIGHTS OF THE PAST YEAR

The Clerk of Court's office continues to update and continues to scan all records and have kept up with updates/upgrades by Cott Systems.

The Clerk, Felicia Ann Hendl, serves on the Board of Trustees for the Louisiana Clerks of Court Insurance Trust. She also has continued to keep her hours current to remain a Certified Clerk of Court by the Louisiana Clerk of Court Association.

Net assets increased by \$143,247 over the prior year. This is due in part to increased activity in the Clerk's office that has increased revenues. It is also, however, a result of carefully reviewing expenditures on a monthly basis and making sound decisions in the best interest of the office.

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information.

Government-wide Financial Statements. The government-wide financial statements present financial information for all activities of the Clerk of Court from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Clerk of Court's overall financial status. They include a statement of net assets and statement of activities.

Statement of Net Assets. This statement presents information on all of the Clerk of Court's assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Clerk of Court is improving or not.

Statement of Activities. This statement presents information showing how the Clerk of Court's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Clerk of Court's financial reliance on general revenues. The government-wide financial statements can be found on pages 10-11 of this report.

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clerk of Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Clerk of Court has two categories of funds: governmental funds and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the Clerk of Court's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provides reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the Clerk of Court include a general fund that is used to account for all accounts not required to be accounted for separately.

Fiduciary Funds. Fiduciary funds represent resources that are held on behalf of others. They are excluded from the Clerk of Court's government-wide financial statements because these assets cannot be used to support the Clerk of Court's programs or operations. There are four types of fiduciary funds but the Clerk of Court maintains only one type - agency funds - as follows:

Advance Deposit Fund – used to account for advance deposits made by litigants in suits.

Registry of Court Fund – used to account for funds held by order of the court until judgment is rendered.

The fund financial statements can be found on pages 13-17 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The index of the notes is found on page 19 with the actual notes beginning immediately afterwards.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Clerk of Court's budgetary comparisons on pages 33. These schedules indicate the Clerk of Court's compliance with its adopted and final revised budgets.

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

FINANCIAL ANALYSIS OF THE COURT

Net assets are an indicator of the Court's financial position from year to year. A summary of net assets follows.

**SUMMARY OF NET ASSETS
Governmental Activities**

	<u>2012</u>	<u>2011</u>
Assets		
Current assets	\$ 516,020.29	\$ 293,177.56
Investments	63,366.43	131,588.98
Capital assets, net	<u>13,219.00</u>	<u>14,122.85</u>
 Total Assets	 592,605.72	 438,889.39
 Liabilities		
Current liabilities	4,306.85	3,736.92
Non-current liabilities	<u>29,644.95</u>	<u>19,745.64</u>
Total Liabilities	<u>33,951.80</u>	<u>23,482.56</u>
 Net Assets		
Invested in capital assets, net of accumulated depreciation and related debt	13,219.00	14,122.85
Unrestricted	<u>545,434.92</u>	<u>401,283.98</u>
 Net Assets	 <u>558,653.92</u>	 <u>415,406.83</u>

A summary of changes in net assets is as follows:

**SUMMARY OF CHANGES IN NET ASSETS
Governmental Activities**

	<u>2012</u>	<u>2011</u>
Revenues		
Charges for services	\$ 569,388.04	\$ 509,342.28
General revenues:		
Interest earned	5,566.46	3,360.64
Intergovernmental revenues	<u>1,798.41</u>	<u>18,629.85</u>
 Total Revenues	 576,752.91	 531,332.77

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

Expenses

General government	<u>433,505.82</u>	<u>403,763.94</u>
Change in net assets	143,247.09	127,568.83
Net assets, beginning	<u>415,406.83</u>	<u>287,838.00</u>
Net assets, ending	<u>558,653.92</u>	<u>415,406.83</u>

BUDGETARY HIGHLIGHTS

The Court received \$176,753 more in revenues than it anticipated in the year ended June 30, 2012. Expenditures were slightly more than budgeted amounts by \$2,703 or less than 1%. Further information on the budget to actual comparison can be found in the budgetary comparison schedule on page 33.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The Court's investment in capital assets, net of accumulated depreciation and related debt at June 30, 2012 and 2011, was \$13,219 and \$14,123, respectively. There was \$3,225 expended in the current year for a scanner and map drawer.

Capital assets at year-end are summarized as follows:

**CAPITAL ASSETS
Net of Accumulated Depreciation
Governmental Activities**

	<u>2012</u>	<u>2011</u>
Depreciable Assets		
Equipment	\$ 12,319.00	\$ 14,052.00
Furniture/fixtures	<u>900.00</u>	<u>70.85</u>
Net Depreciable Assets	<u>13,219.00</u>	<u>14,122.85</u>

Long-Term Debt: Long-obligations of the Clerk include \$29,645 in post-employment benefits for the year ended June 30, 2012. This is an increase over the prior year's liability of \$9,864. The actuarial accrued liability was computed as \$85,948 and is further explained in the notes to the financial statements.

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

ECONOMIC ENVIRONMENT AND NEXT YEAR'S BUDGET

We are looking forward to continuing to grow and updating our office. Our office continues to receive many compliments on the professionalism and efficiency of the operations of the office as well as the courtesies extended to the public by the staff. This is the most satisfying of all accomplishments – to know that people we serve are pleased with the service we promise.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Clerk of Court's finances, comply with finance-related laws and regulations and demonstrate the Clerk of Court's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the West Feliciana Parish Clerk of Court, P. O. Box 1843, St. Francisville, Louisiana 70775.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF NET ASSETS
JUNE 30, 2012**

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 508,266.15
Receivables, net	5,776.00
Due from other funds	298.64
Due from other governmental agencies	1,679.50
Investments	63,366.43
Capital assets, net of accumulated depreciation	<u>13,219.00</u>
Total Assets	592,605.72
 <u>LIABILITIES</u>	
Accounts payable	58.50
Salaried and related payables	4,248.35
Other post-employment benefits payable	<u>29,644.95</u>
Total Liabilities	<u>33,951.80</u>
 <u>NET ASSETS</u>	
Invested in capital assets, net of related debt	13,219.00
Unrestricted	<u>545,434.92</u>
Total Net Assets	<u><u>558,653.92</u></u>

See Accompanying Notes and Independent Auditors' Report

WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2012

<u>Functional/Programs</u>	<u>Program Revenues</u>				<u>Net Revenues (Expenses)</u>	
	<u>Expenses</u>	<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>		<u>Governmental Activities</u>
Governmental Activities						
Intergovernmental	\$ 22,445.61	\$ 22,445.61	\$ -	\$ -	\$ -	
General government	411,060.21	546,942.43	-	-	135,882.22	
Total Governmental Activities	433,505.82	569,388.04	-	-	135,882.22	
General Revenues						
Interest earned					5,566.46	
Other revenues					1,798.41	
Total General Revenues					7,364.87	
Change in Net Assets					143,247.09	
Net Assets, beginning					415,406.83	
Net Assets, ending					558,653.92	

See Accompanying Notes and Independent Auditors' Report

FUND FINANCIAL STATEMENTS

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2012**

ASSETS

Cash and cash equivalents	\$ 508,266.15
Receivables, net	5,776.00
Due from other funds	298.64
Due from other governmental agencies	1,679.50
Investments	<u>63,366.43</u>
<i>Total Assets</i>	<u><u>579,386.72</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts payable	58.50
Salaries and related payables	<u>4,248.35</u>
<i>Total Liabilities</i>	4,306.85

Fund Balances:

Unassigned	<u>575,079.87</u>
<i>Total Liabilities and Fund Balances</i>	<u><u>579,386.72</u></u>

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
JUNE 30, 2012**

Total Fund Balances - Total Governmental Funds	\$ 575,079.87
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Amounts reported for governmental activities in the
Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. This is the capital assets, net of accumulated depreciation, reported on the Statement of Net Assets.	13,219.00
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Long-term liabilities of governmental activities do not require the use of current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. This is the other post-employment benefits payable reported on the Statement of Net Assets.	<u>(29,644.95)</u>
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Total Net Assets - Governmental Activities	<u><u>558,653.92</u></u>
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See Accompanying Notes and Independent Auditors' Report

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2012**

REVENUES

Intergovernmental revenues	\$ 22,445.61
Charges for services:	
Court costs and fees	289,025.35
Certified copies and data processing	82,223.10
Licenses	1,281.98
Recording fees	174,412.00
Other revenues	1,798.41
Interest earned	<u>5,566.46</u>
Total Revenues	576,752.91

EXPENDITURES

General government	419,477.66
Capital outlay	<u>3,225.00</u>
Total Expenditures	<u>422,702.66</u>
Net Change in Fund Balances	154,050.25
Fund Balances, beginning	<u>421,029.62</u>
Fund Balances, ending	<u><u>575,079.87</u></u>

See Accompanying Notes and Independent Auditors' Report

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUNDS BALANCES
TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2012**

Net Change in Fund Balances - Total Governmental Funds	\$ 154,050.25
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Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation charged exceeded capital outlay in the current period.	(903.85)
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Governmental funds report payments on long-term obligations as expenditures. However, in the Statement of Activities, these payments are recognized in decreases in the long-term debt. This is the increase in long-term obligations during the year.	<u>(9,899.31)</u>
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Change in Net Assets - Governmental Activities	<u><u>143,247.09</u></u>
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**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS
JUNE 30, 2012**

ASSETS

Cash and cash equivalents	<u>\$ 1,006,742.86</u>
Total Assets	<u><u>1,006,742.86</u></u>

LIABILITIES

Unsettled deposits and other payables	1,006,444.22
Due to other funds	<u>298.64</u>
Total Liabilities	<u><u>1,006,742.86</u></u>

See Accompanying Notes and Independent Auditors' Report

NOTES TO FINANCIAL STATEMENTS

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

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WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012

INTRODUCTION

The West Feliciana Parish Clerk of Court (hereinafter referred to as the Clerk), as provided by Article V, Section 28 of the Louisiana Constitution of 1974, serves as the ex-officio notary public; the recorder of conveyances, mortgages and other acts; and has other duties and powers provided by law. The Clerk of Court is elected for a four-year term.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accounting and reporting practice of the Clerk conforms to governmental accounting principles generally accepted in the United States of America. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

Financial Reporting Entity: Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the West Feliciana Parish Police Jury is the financial reporting entity for West Feliciana Parish. The Police Jury maintains and operates the parish courthouse in which the Clerk's office is located and provides funds for equipment and furniture for the Clerk's use. Because of this, the Clerk is considered a component unit of the West Feliciana Parish Police Jury. The accompanying financial statements present information only on the funds maintained by the Clerk and do not present information on the Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise the financial reporting entity.

Government-wide Accounting: In accordance with Governmental Accounting Standards Boards Statement No. 34, the Clerk has presented a statement of net assets and statement of activities for the Clerk as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity

Inter-fund receivables and payable are eliminated in the statement of net assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net assets.

Using the requirements of GASB Statement No. 34, the Clerk is considered a Phase 3 government, as its total annual revenues are less than \$10 million. Such governments were not required to report major general infrastructure assets retroactively. The Clerk does not have any infrastructure assets.

Program Revenues

The statement of activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Clerk. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Clerk has chosen not to do so.

Operating/Non-Operating Revenues

Proprietary funds separately report operating and non-operating revenues.

Reserved Net Assets

Reserved net assets are those for which a constraint has been imposed either externally or by law. The Clerk recognizes the use of reserved resources for expenditures that comply with the specific restrictions. Reserved resources are exhausted before unreserved net assets are used.

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

Fund Accounting: The Clerk uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate entity with a self-balancing set of accounts. Funds of the Clerk are classified under two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the Clerk's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Clerk include:

1. General Fund – the primary operating fund that accounts for all activities not required to be reported in another fund.

Fiduciary Funds: These fund types are used to account for assets held in trust for third-party individuals, private organizations and/or other governmental units/funds. Fiduciary funds of the Clerk include:

1. Agency Funds – are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency funds of the Clerk include Advance Deposits and Registry of Court. The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid. The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the Court to be held until judgment has been rendered in court litigation. Withdrawal of these funds can be made only upon order of the Court.

Basis of Accounting/M Measurement Focus: In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification, and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles. The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental and business-type activities are included in the statement of net

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

Budgets: The Clerk adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. It is published and made available for public inspection prior to the start of the fiscal year. Appropriations lapse at year-end. There were no amendments made to the budget during the fiscal year ended June 30, 2012.

Cash and Cash Equivalents: Cash includes amounts in demand and interest bearing demand deposits and money market savings. Cash equivalents include amounts in investments with original maturities of 90 days or less. These include funds held by the Louisiana Asset Management Pool (LAMP). Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law or any other state of the United States or under the laws of the United States.

Investments: Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value, based on quoted market prices, with the corresponding increase or decrease reported in investment earnings. All investments of the Clerk are long-term certificates of deposit.

Inventory: Inventory of the Clerk includes only office supplies, the amount of which is considered immaterial. Therefore, the acquisition of such items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

Receivables: Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. There is no allowance recorded in the accompanying financial statements as management expects 100% of its outstanding receivables to be collected. Revenues become susceptible to accrual when they become both measurable and available.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

Capital Assets: The Clerk's assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$1,000 or more for capitalizing assets. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: equipment and furniture – 5-7 years.

Compensated Absences: Employees earn vacation and sick leave at various rates depending upon the length of their employment with the Clerk's office. Such leave is non-cumulative beyond the year in which it is earned. If an employee terminates at the end of the year, he/she will be paid for his/her unused vacation leave earned. The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the General Fund when leave is actually earned. Because leave is non-cumulative, no provision for compensated absences is recorded in the accompanying financial statements.

Long-Term Obligations: In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

Net Assets/Fund Balances: In the statements of net assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets are as follows:

Invested in Capital Assets, Net of Related Debt

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

Restricted Net Assets

Net assets that are reserved by external sources, such as banks or by law, are reported separately as restricted net assets. When assets are required to be retained in perpetuity, the non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

Unrestricted Net Assets

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

Non-spendable

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

Restricted

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

Committed

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

Assigned

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

Unassigned

This category represents that portion of equity that is available for any purpose.

Louisiana R.S. 13:785 requires that the Clerk, at the close of his/her term of office (every four years), must pay the parish treasurer the portion of the general fund's fund balance that exceeds ½ of the revenues of the Clerk's last year of his/her term. At June 30, 2012, there was no amounts due as this was not the last year of the Clerk's term of office, and no determination of the amount that will be due, if any, can be made at this time.

Interfund Transactions: All inter-fund transactions except quasi-external transactions are reported as operating transfers. These are eliminated in the government-wide statements.

NOTE 2 – CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

With the adoption of GASB Statement No. 40, only deposits that are considered exposed to custodial credit risk are required to be disclosed. The Clerk has no deposits exposed to custodial credit risk.

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

The cash and cash equivalents on hand (book balances) are as follows:

	<u>Governmental Activities</u>	<u>Fiduciary Activities</u>
Demand deposits	\$ 229,778.09	\$.00
Money market savings	.00	776,542.61
LAMP, Inc.	<u>278,488.06</u>	<u>230,200.25</u>
Total	<u>508,266.15</u>	<u>1,006,742.86</u>

The Clerk has investments in a local government investment pool that is administered by a non-profit corporation, LAMP, Inc. This corporation was organized under the laws of the State of Louisiana, and its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Investments included in its portfolio, that is restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its assigns, include only those with maturities of ninety days or less. This design allows participants immediate access to their funds. For this reason, the account balances at year-end are recorded in the accompanying financial statements as cash and cash equivalents.

NOTE 3 – RECEIVABLES

The net receivables, with the exception of inter-fund transactions, at June 30, 2012, are as follows:

<u>Class of Receivables</u>	<u>General Fund</u>
Accounts	\$ <u>5,776.00</u>

No allowance has been recorded as all receivables due at year-end are expected to be collected. The Clerk utilizes the direct write-off method for any receivables considered as bad debts.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets, being depreciated				
Equipment	\$ 50,071.00	\$ 2,225.00	\$.00	\$ 52,296.00
Less: accumulated depreciation	<u>36,019.00</u>	<u>3,958.00</u>	<u>.00</u>	<u>39,977.00</u>
Net Equipment	14,052.00	(1,733.00)	.00	12,319.00

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

Furniture/fixtures	500.00	1,000.00	.00	1,500.00
Less: accumulated depreciation	429.15	170.85	.00	600.00
Net Furniture/fixtures	<u>70.85</u>	<u>829.15</u>	<u>.00</u>	<u>900.00</u>
Net Capital Assets, being depreciated, net	<u>14,122.85</u>	<u>(903.85)</u>	<u>.00</u>	<u>13,219.00</u>

NOTE 5 – ACCOUNTS AND OTHER PAYABLES

The payables, with the exception of inter-fund and intergovernmental transactions, at June 30, 2012, are as follows:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Fiduciary Funds</u>
Accounts	\$ 58.50	\$.00
Salaries and related	4,248.35	.00
Unsettled deposits and other payables	<u>.00</u>	<u>1,006,444.22</u>
Total	<u>4,306.85</u>	<u>1,006,444.22</u>

NOTE 6 – INTERGOVERNMENTAL TRANSACTIONS

Intergovernmental revenues for the year ended June 30, 2012, were as follows:

<u>Payor</u>	<u>General Fund</u>
State supplement	\$ 18,950.00
Department of Elections	<u>3,495.61</u>
Total	<u>22,445.61</u>

NOTE 7 – INTER-FUND TRANSACTIONS

Inter-fund transactions during the year ended June 30, 2012, were as follows:

	<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
Due to General Fund	\$.00	\$ 298.64
Due from Registry of Court Fund	<u>298.64</u>	<u>.00</u>
Totals	<u>298.64</u>	<u>298.64</u>

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

These amounts represent clerk's fees earned and interest as of June 30, 2012, that has not yet been transferred to the Clerk's general fund.

NOTE 8 – LONG-TERM LIABILITIES

The Clerk does not currently have any long-term debt with the exception of other post-employment benefits explained in note 11 below.

NOTE 9 – LEASES

Operating Leases. There is a lease for mailing equipment. Rental and maintenance paid during the year totaled \$7,467.

Capital Leases. The Clerk has no capital leases.

NOTE 10 – RETIREMENT PLAN

Substantially all employees of the West Feliciana Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, a multiple-employer defined benefit pension plan controlled and administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of credited service, not to exceed 100% of their final-average salary. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling (225) 293-1162.

Funding Policy: Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Clerk is required to contribute at an actuarially determined rate. The current rate is 17.25% of annual covered payroll, an increase over the prior year. Contributions to the System also include 1/4th of 1% of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Clerk are established and may be amended by state statute. As

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

provided by Louisiana R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk's contributions, which include both the employee and employer's required contribution, to the system for the years ending June 30, 2012, 2011 and 2010, were \$54,593, \$53,577 and \$48,208, respectively, equal to the required contributions for each year.

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS

Plan Description. The Clerk's defined benefit post-employment health care plan provides medical, dental and life insurance benefits to eligible retired employees and their beneficiaries. The Plan is affiliated with the Louisiana Clerks of Court Insurance Trust (LCCIT), an agent multiple-employer post-employment health care plan administered by the Louisiana Clerks of Court Association.

Funding Policy. The contribution requirements of plan members and the Clerk are established and may be amended by the LCCIT board of trustees. The Clerk currently pays \$200 towards the premiums for eligible retired plan members and 0% of the cost for their spouses and dependent children. There were no contributions made during the current year.

Annual OPEB Cost and Net OPEB Obligation. For 2012, the Clerk's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents the level of funding that, if paid on an on-going basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Clerk's annual OPEB cost for the year, the amount actually contributed to the plan and changes in the Clerk's net OPEB obligation to the Plan.

Annual Required Contribution	\$ 9,864
Interest on Net OPEB Obligation	790
Adjustment to Annual Required Contribution	<u>(755)</u>
Annual OPEB Cost	9,899
Contributions Made	<u>-0-</u>
Increase in Net OPEB Obligation	9,899
Net OPEB Obligation – beginning of year	<u>19,746</u>
Net OPEB Obligation – end of year	<u><u>29,645</u></u>

The Clerk's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for the year ended June 30, 2012, is as follows:

Year	Annual	Percentage of	Net OPEB
<u>Ended</u>	<u>OPEB Cost</u>	<u>Annual OPEB</u>	<u>Obligation</u>
<u>6/30/12</u>	<u>\$ 9,864</u>	<u>Cost Contributed</u>	
		0.00%	\$ 29,645

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

Funding Status and Funding Progress. As of June 30, 2009, the actuarial accrued liability for benefits was \$85,948, all of which was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$151,710 and the ratio of the unfunded actuarial accrued liability to the covered payroll was 56.7%.

The projection of future benefit payments for an on-going plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funding status of the Plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented here, presents multi-year trend information about whether the actuarial value of the Plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for the benefits.

Actuarial Valuation Date	Actuarial Value of Assets(a)	Actuarial Accrued Liab (AAL) Entry Age(b)	Unfunded AAL (UAAL)(b-a)	Funded Ratio(a/b)	Covered Payroll(c)	UAAL as a Percentage of Covered Payroll((b-a)/c)
6/30/09	\$ -0-	\$ 85,948	\$ 85,948	0.00%	\$ 151,710	56.70%

Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive Plan and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2009, actuarial valuation, the entry age actuarial cost method was used. Based on the Clerk's short-term investment portfolio, a discount rate of 4% was used. In addition, the actuarial assumptions included an annual healthcare cost trend rate of 10% initially, reduced by decrements to an ultimate rate of 5.50% after 10 years. The Clerk's unfunded actuarial liability is being amortized as a level of percentage of projected payroll on an open basis over 30 years.

NOTE 12 – EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the Clerk's office are paid by the West Feliciana Parish Police Jury including office supplies for criminal court. These totaled \$14,070 during the current year. Additionally, the Jury provides office space and certain furniture for the Clerk's use. These expenditures are not reported in the accompanying financial statements.

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 13 – RELATED PARTY TRANSACTIONS

There are no related party transactions that require disclosure in the accompanying basic financial statements.

NOTE 14 – LITIGATION AND CLAIMS

There is no litigation that would require disclosure in the accompanying basic financial statements.

NOTE 15 – SUBSEQUENT EVENTS

There were no events between the close of the year through issuance of this report that would materially impact these basic financial statements.

REQUIRED SUPPLEMENTAL INFORMATION
(PART 2 OF 2)

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Intergovernmental revenues	\$ 22,000.00	\$ 22,000.00	\$ 22,445.61	\$ 445.61
Charges for services:				
Court costs and fees	163,700.00	163,700.00	289,025.35	125,325.35
Certified copies and data processing	80,000.00	80,000.00	82,223.10	2,223.10
Licenses	1,200.00	1,200.00	1,281.98	81.98
Recording fees	131,500.00	131,500.00	174,412.00	42,912.00
Other revenues	1,000.00	1,000.00	1,798.41	798.41
Interest earned	600.00	600.00	5,566.46	4,966.46
Total Revenues	400,000.00	400,000.00	576,752.91	176,752.91
<u>EXPENDITURES</u>				
General government	415,000.00	415,000.00	419,477.66	(4,477.66)
Capital outlay	5,000.00	5,000.00	3,225.00	1,775.00
Total Expenditures	420,000.00	420,000.00	422,702.66	(2,702.66)
Net Change in Fund Balances	(20,000.00)	(20,000.00)	154,050.25	179,455.57
Fund Balances, beginning	421,029.62	421,029.62	421,029.62	-
Fund Balances, ending	401,029.62	401,029.62	575,079.87	179,455.57

See Independent Auditors' Report

SUPPLEMENTAL INFORMATION AND SCHEDULES

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS
AGENCY FUNDS
JUNE 30, 2012**

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 382,779.76	\$ 623,963.10	\$ 1,006,742.86
Total Assets	<u>382,779.76</u>	<u>623,963.10</u>	<u>1,006,742.86</u>
<u>LIABILITIES</u>			
Unsettled deposits and other payables	382,779.76	623,664.46	1,006,444.22
Due to other funds	-	298.64	298.64
Total Liabilities	<u>382,779.76</u>	<u>623,963.10</u>	<u>1,006,742.86</u>

See Independent Auditors' Report

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS AND OTHER PAYABLES
AGENCY FUNDS
YEAR ENDED JUNE 30, 2012**

	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
Unsettled deposits, beginning of year	\$ 363,085.80	\$ 650,209.37	\$ 1,013,295.17
Additions:			
Interest earned	503.45	629.72	1,133.17
Suits and successions	249,969.46	46,728.00	296,697.46
Total Additions	250,472.91	47,357.72	297,830.63
Reductions:			
Clerk of Court's costs	165,778.53	-	165,778.53
Settlement to/on behalf of litigants	24,021.82	73,902.63	97,924.45
Attorney, notary fees, etc.	18,055.33	-	18,055.33
Sheriff's fees	22,923.27	-	22,923.27
Total Reductions	230,778.95	73,902.63	304,681.58
Unsettled deposits, end of year	382,779.76	623,664.46	1,006,444.22

See Independent Auditors' Report

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Louisiana Society of Certified Public Accountants
American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Felicia Ann Hendl,
West Feliciana Parish Clerk of Court
P. O. Box 1843
St. Francisville, Louisiana 70775

We have audited the financial statements of the governmental activities and the aggregate remaining fund information of the West Feliciana Parish Clerk of Court as of and for the year ended June 30, 2012, which collectively comprise the West Feliciana Parish Clerk of Court's basic financial statements and have issued our report thereon dated October 11, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the West Feliciana Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the West Feliciana Parish Clerk of Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Feliciana Parish Clerk of Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the West Feliciana Parish Clerk of Court's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the agency and Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA
A Professional Accounting Corporation
Baker, LA
October 11, 2012

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
SCHEUDLE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2012**

We have audited the financial statements of the West Feliciana Parish Clerk of Court as of and for the year ended June 30, 2012, and have issued our report thereon dated October 11, 2012. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2012, resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

A. Report on Compliance and Internal Control Material to the Financial Statements

Internal Control	Significant Deficiencies	<input type="checkbox"/> No
	Material Weaknesses	<input type="checkbox"/> No
Compliance	Material to Financial Statements	<input type="checkbox"/> No

B. Federal Awards

N/A

Section II Financial Statement Findings

N/A

Section III Federal Award Findings and Questioned Costs

N/A

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2012**

Section I Internal Control and Compliance Material to the Financial Statements

None

Section II Compliance and Internal Control Material to Federal Awards

None

Section III Management Letter

N/A